

Please delete the entire specification and replace with the following substitute Specification in compliance with 37 C.F.R. Section 1.125(b):

**METHOD OF FABRICATING COMPONENT HAVING INTERNAL TEETH AND ROLLING MACHINE THEREOF**

***CROSS-REFERENCE TO RELATED APPLICATION***

[0001] This application is a U.S. National Stage application claiming the benefit of prior filed International Application Number PCT/JP2004/010329, filed July 21, 2004, in which the International Application claims the priority from Japanese Patent Application Nos. 2003-280501, 2003-425952, 2003-425955, each filed on July 25, 2003, December 22, 2003 and December 22, 2003, the entire contents of which are incorporated herein by reference.

**BACKGROUND OF THE INVENTION**

[0002] ***Field of the Invention***

[0003] The present invention relates to a method of fabricating a component having an internal tooth profile such as a multiple disc clutch drum or an internal gear and to a rolling machine thereof.

[0004] ***Description of the Related Art***

[0005] For example, a large number of methods using a press machine and a die have been reported as means of fabricating a component having internal teeth such as an internal gear or a multiple disc clutch drum including several friction discs. However, since the amount of elastic deformation increases as the size of a press or a die increases, high machining accuracy cannot be expected.

[0006] On the other hand, in the field called rolling, there are two main conventional techniques as a method of fabricating a component having an internal tooth profile such as a multiple disc clutch drum or

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